



Analysis and Modeling of Absenteeism Management in Iran Revenue Tax Agency Using Mixed Method

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Abstract

Absenteeism management is considered as designing, planning, and controlling employee's activities to increase the welfare of employees and to reduce work absence. Since the studies on absenteeism management are limited, the goal of this paper is to develop a model for absenteeism management in Iran Revenue Tax Agency (IRTA). In this study, the management of employee absenteeism is analyzed qualitatively and quantitatively (Mixed Method). In the qualitative part of this study, a non-probability method and a dependent heterogeneous method are used for collecting data. Also 18 in-depth and semi-structured interviews are performed with organizational experts and employees who have been frequently absent from their work in IRTA. Furthermore, the collected data from the qualitative part is analyzed using MAXQDA software. In the quantitative section, the absenteeism management model is presented based on Grounded Theory (GT) assumptions and in the quantitative part, 314 questionnaires are collected by using the random sampling method. In addition, the data were analyzed by Exploratory Factor Analysis (EFA) and Confirmatory Factor Analysis (CFA) methods by using SPSS and Amos software, respectively. The GT model of employee absenteeism management is confirmed in the quantitative section. The results of this model contain five parts of the GT method that are: 1) Casual conditions such as negative learning and dysfunctional control, career management problems, and lack of well-being, 2) Interfering factors: unexpected incidents, demographic factors, staff history, and personal values, 3) Contextual factors that are: cultural and biological issues, external institutions, political interventions, and partisanship of legal capacities, 4) Strategies for reducing the employee absenteeism such as considering employee expectations from management, creating a culture of calmness, clarity, support, and monitoring people in all levels and career stages and 5) Consequences such as satisfaction, trust, productivity, work-family balance, and benefits for the organization, improving job attitudes.

Keywords: Absence, Employee Absenteeism, Absenteeism Management, Mixed Method.

Introduction

The most important assets of any organization are employees that are loyal and satisfied. This can lead to organizational success, survival and promotion (Afshani et al., 2016). These employees improve the efficiency and decrease the anomaly in their organizations beyond their defined duties (Jahromi et al., 2019). Conversely, lack of organizational justice, lead to inefficient behaviors such as being absent from work (de Reuver et al., 2019). An unsatisfied employee

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shows negative behaviors about his/her organization, and spreads a culture of ignorance toward the organizational problems among his/her colleagues (Jahromi et al., 2019). Keeping expert and loyal employees in the organizations is one of the main goals of any organization (Kamali & Galledari, 2017). A significant challenge for the organizations is managing the employees' absenteeism (Bordbar et al., 2014). Unscheduled absence of employees from the workplace is defined as absenteeism (Eren, 1993; Verlag, 2007). The absence of employees from work (employee's absenteeism) costs millions of dollars for organizations each year (Dionne & Dostie, 2007; Ng & Feldman, 2008). It has a negative influences on the goals and performance of the organization (Strömberg et al., 2017), and also creates a distrust climate among coworkers (Basariya, 2015). Employee's absenteeism has serious consequences for organizations such as reducing the work performance (de Reuver et al., 2019) and economic costs (Strömberg et al., 2017). The research in the literature show that weak leadership has a high impact on the levels of absenteeism (Raja & Gupta, 2019), and managing that means the absenteeism can grow the organizations productivity (Mani & Jaisingh, 2014).

Absenteeism management is defined as using knowledge, designing, planning, and controlling methods to reduce employee's absenteeism to achieve goals such as increasing the welfare, well-being of employees, and improving the performance of the organization (Kozioł et al., 2016). In recent decades, absenteeism, as a wrong behavior, attracts the attention of organizational managers especially human resources managers (Ng & Feldman, 2008). While many reasons can contribute to the employee's absenteeism (Chaudhari, 2020; Cikes et al., 2018; Dionne & Dostie, 2007; Habibivatan et al., 2018; Shojaii et al., 2019), there is not enough research on how to manage absenteeism in the work place.

In the current article, we introduce the reasons for employees' absence from work by using the data in literature and conducting interviews with organizational experts. Then, we introduce a model for predicting, managing, and reducing employee's absenteeism by using a mixed method. The mixed method is a research strategy for collecting, analyzing, and combining qualitative and quantitative data that used to understand research issues during a research (Creswell & Creswell, 2020). The researchers use mixed method because this approach is suitable for explaining new phenomena (Creswell & Creswell, 2020). In this modeling approach, the elements of emerging theory arising from the qualitative stage are tested by a quantitative stage. In the qualitative part of the study, the model of absenteeism management is designed by using Grounded Theory (GT) method of Corbin & Strauss (2015). The proposed model is evaluated by using the Exploratory Factor Analysis (EFA) and Confirmatory Factor Analysis (CFA) techniques. The goals of this article are i) to present the factors influencing employee's absenteeism management from current literature and interviewing the organizational experts of Iran Revenue Tax Agency (IRTA), ii) to analyze the casual conditions, interfering factors, contextual factors, strategies and consequences for employee's absenteeism by using data collected from interviews, iii) to develop a qualitative model for absenteeism management, and v) to verify the validity of the proposed model by using quantitative techniques. In section 1, a literature review of absenteeism' management is presented. Section 2 of this paper presents data collection and modeling approach. Section 3 explains the demographic characteristics of the interviewees. In section 4, the validity and reliability of the data are collected; furthermore, the GT structure, EFA and CFA methods are confirmed. In section 5, the discussion of results in the qualitative part (GT) and the quantitative part (EFA and CFA) are presented and followed by a summary and conclusions.

Literature Review

Absenteeism is a complex and multifactorial phenomenon which is caused by numerous

interrelated factors (Ebrahimi, Kheirabadi, Alikhasi, Esmaili, et al., 2016; Kocakulah et al., 2016; Shindhe et al., 2019; Strömberg et al., 2017). Absenteeism is classified into two categories: unexcused/voluntary and excused/involuntary absenteeism (Jex, 2002; Mani & Jaisingh, 2014). An unexcused absence occurs when an employee does not come to work without any acceptable excuse (Jex, 2002), but an excused absence is occurred when an absence allowed for acceptable circumstances such as health problems or educations (Weyman, et al., 2013). Absenteeism includes any occasion in which employee fails to report for work (Pilbeam & Corbridge, 2002). In the study of Koziol et al, five steps for employee's absenteeism management were introduced: i) identifying the factors and components affecting the absence of employees, ii) determining the impact of each of these factors on the employees absence, 3) planning and taking preventive measures, 4) measuring the effectiveness of these measures, and 5) analyzing and evaluating the impact of these measures on the performance of the organization (Koziol et al., 2016). Breinegaard et al., (2017) found out that rapid organizational changes can make the individual exhausted and can contribute to employee's absenteeism. Kottwitz et al., (2018) showed that stress due to lack of time has an effective factor on frequent absences. There is a significant relationship between more physical activities and lower rates of absenteeism from work (Losina et al., 2017). The job satisfaction can decrease the rate of absenteeism (Schaumberg & Flynn, 2017). The high workload increases absence from work (De Reuver et al., 2019; Allisey et al., 2016). There is also a strong relationship between social rewards (such as social support and acknowledgment) and absenteeism rates (Allisey et al., 2016). Employees imitate the absenteeism of co-workers (Brummelhuis et al., 2016). A poor psychosocial work environment can increase the employee's absenteeism (Breinegaard et al., 2017). Some psychological factors such as personality traits (Shojaii et al., 2019) and individual differences (Raja & Gupta, 2019), which are considered as personal factors, have impacts on the absenteeism. Other personal factors influencing the employee's absenteeism are stress level, neuroticism, age, work experience, number of children, employment type (Ebrahimi et al., 2016), working ability (Hosseininejad et al., 2019), and gender (Ansari & Nikui, 2017). According to the Basariya's work, the causes of employee absenteeism are sickness, accidents, occupational diseases, poor production planning (flow of work), bad working conditions and inadequate welfare conditions, lack of trained laborers, insecurity in employment, collective bargaining process, rigid control system, lack of supervisory support, lack of interest, lack of cohesive and cordial culture, organizational climate, and employee's attitude (Basariya et al., 2015). In a study of Chenoweth (2011), the causes of absenteeism are stated as illness (34%), family issues (22%), personal needs (18%) and stress (13%). Illness is considered as the greatest widespread cause for the employee absence (Aronsson & Gustafsson, 2005). Another study on causes of absenteeism indicated that the factors are influencing the work absenteeism are family matters, lack of motivation to attend work, illness, finance, favoritism, unfriendly nurse managers, long work hours, increased workload, unsatisfactory work conditions, lack of equipment, unfair promotions and training, staff shortages, lack of a reward system, and incoherent decision-making (Mudaly & Nkosi, 2015). Researchers show that organizational policies and procedures can reduce absenteeism, but cannot reduce the causes of it; therefore, using policies for controlling absenteeism can lead to higher levels of absence (Evans & Palmer, 1999). In table 1, reviews of the factors that are affecting on absenteeism, is presented.

According to Table 1, absenteeism is commonly studied as a person's behavior; thus, many of the hypothesized causes of the absence reflect characteristics of absenteeism as a human behavior not as an organizational behavior. Examples of these human behaviors are sickness (Hosseininejad et al., 2019; Kottwitz et al., 2018), sleepiness (Zare et al., 2016), time

pressure (Kottwitz et al., 2018), and psychological factors (Ebrahimi et al., 2016). Prior researches are limited in explaining absenteeism in the workplace and discovering its reasons and predicting its occurrences in different situations (Chênevert et al., 2013; Cucchiella et al., 2014; Edwards, 2017; Jacobsen & Fjeldbraaten, 2019; Kocakulah et al., 2016). There is no conceptual, empirical, analytical, and practical research on how to control and to manage absenteeism as an organizational behavior (de Reuver et al., 2019; Hosseininejad et al., 2019; Kottwitz et al., 2018; Schaumberg & Flynn, 2017). It is significantly obvious that the roots of employee absence are seen in various sources in the organizations and there is a need to use absence management policies to reduce absence (Bennett, 2002). Managers should increasingly manage not only the absenteeism but also find the causes of it to reduce it.

Table 1. Review of the factors affecting absenteeism

Number	Author	Factors affect absenteeism
1	Evans & Palmer, (1999)	Using policies for controlling absenteeism
2	Aronsson & Gustafsson (2005)	Illness
3	Chenoweth (2011)	Illness, family issues, personal needs, and stress
4	Mudaly & Nkosi, (2015)	Family matters, lack of motivation to attend work, illness, finance, favoritism, unfriendly nurse managers, long work hours, increased workload, unsatisfactory work conditions, lack of equipment, unfair promotions and training, staff shortages, lack of a reward system and incoherent decision-making
5	Basariya, (2015)	Sickness, accidents, occupational diseases, poor production planning, bad working conditions and inadequate welfare conditions, lack of trained laborers, insecurity in employment, collective bargaining process, rigid control system, lack of supervisory support, lack of interest, lack of cohesive and cordial culture, organizational climate, employee's attitude.
6	Ebrahimi et al., (2016)	Stress level, neuroticism, age, work experience, number of children, and employment type
7	Allisey et al. (2016)	Social rewards
8	Brummelhuis et al., (2016)	Employee's imitation of co-worker's absenteeism
9	Breinegaard et al., (2017)	Poor psychosocial work environment
10	Ansari & Nikui, (2017)	Gender
11	Breinegaard et al., (2017)	Rapid organizational changes
12	Losina et al., (2017)	Physical activities
13	Schaumberg & Flynn (2017)	Job satisfaction
14	Kottwitz et al., (2018)	Stress due to lack of time
15	De Reuver et al. (2019) Allisey et al. (2016)	High workload
16	Shojaii et al., (2019)	Personality traits
17	Raja & Gupta, (2019)	Individual differences
18	Hosseininejad et al., (2019)	Working ability

Data Collection and Modeling

In the qualitative part of this study, the data in the literature was used to develop a platform for in-depth and semi-structured interview questions with the experts in the organizations familiar with these topics, and employees who have done frequent absenteeism in work. This platform was used for the first interview, and the factors of this platform are changed during the interviewing process. Some of these factors were omitted and some other new factors based on the interviewee's idea were added. The results of every interview were analyzed by using the Ground Theory (GT) technique in three main stages (i.e., open coding, axial coding, and selective coding). Collected data were analyzed using MAXQDA software that is a powerful computer-assisted qualitative data analysis software (CAQDAS). MAXQDA is a software that helps researchers and analysts gain insights from written or text documents such as submissions or open text questions in a survey (Bothwell, 2020). The paradigm model uses the GT assumptions was shaped by using eighteen interviews in the average time between 40 to 60 minutes.

Since a huge number of indexes shaped the GT paradigm model, some factors are merged, and the less important factors are omitted. A questionnaire was designed based on the factors of the GT paradigm model. This questionnaire was distributed among the employees of Iran Revenue Tax Agency (IRTA). The data were analyzed by using the EFA technique and Spss26 statistical software. The results of EFA lead to the most important factors of employee absenteeism management. Finally, extracting factors of the EFA technique was confirmed by CFA technique. In this section, the final employee absenteeism management model based on the factor analysis was formed by using Amos that is a statistical software.

Statistical Population and Sampling Size

Statistical population of this research are in the qualitative part that includes organizational experts and employees who have done frequent absence in Iran Revenue Tax Agency (IRTA). For sampling in the qualitative part, the non-probability sampling method and the criterion-dependent heterogeneous type were used to select the sample. The demographic characteristics of the interviewees are given in the Table 2.

Table 2. Demographic Characteristics of Interviewees

Interviewee	Age	Education	Gender
Person No. 1	48	M.Sc.	male
Person No. 2	44	M.Sc.	female
Person No. 3	36	B.Sc.	male
Person No. 4	39	M.Sc.	male
Person No. 5	36	M.Sc.	male
Person No. 6	54	M.Sc.	male
Person No. 7	41	B.Sc.	male
Person No. 8	32	PhD student	female
Person No. 9	47	B.Sc.	male
Person No. 10	37	M.Sc. and B.Sc.	male
Person No. 11	37	PhD student	male
Person No. 12	52	M.Sc.	male
Person No. 13	29	B.Sc.	male
Person No. 14	45	PhD student	male
Person No. 15	40	M.Sc.	male

The community in quantitative part of this research were staff working in IRTA. In the quantitative part of the study, random sampling method was used. Considering that the sample size proposed for this type of analysis is maximum of 300 samples (Kline, 2015), and 330 questionnaires were distributed. After reviewing the answers to the questionnaires and discarding the poor-quality questionnaires, 314 of the questionnaires were accepted.

Validity and Reliability (Trustworthiness of Research)

The validity ratio of Lawshe was used to determine the validity in this research (Ranjbar et al., 2012). To calculate this ratio, the opinions of experts in the organization of study are required. After developing a questionnaire from, the results of the GT method were presented to five experts familiar with the issue of staff absenteeism, and the frequency of each person's agreement with the items in the questionnaire was calculated. Experts were asked to rate each question based on a three-part spectrum: "item is necessary", "item is useful but not necessary" and "item is not necessary". The content validity ratio of the Lawshe was calculated by using Equation (1).

$$CVR = \frac{n_E - \frac{N}{2}}{\frac{N}{2}} = \frac{5 - \frac{5}{2}}{\frac{5}{2}} = 1 \quad (1)$$

Where the *CVR* is the Content Validity Ratio, n_E is the number of experts who responded to the " item is necessary" option, and N is the total number of experts (Tonkin-Crine et al., 2015).

If the results were greater than the value in Table 3, the validity of the content of that item will be accepted. In this study, five experts were answered to the questions of the questionnaire. Then the frequency of each person's agreement with the items of the questionnaire was determined and the *CVR* was calculated by using Equation (1).

Table 3. The *CVR* value based on number of experts

Number of experts	<i>CVR</i>	Number of experts	<i>CVR</i>
5	0.99	11	0.59
6	0.99	12	0.56
7	0.99	13	0.54
8	0.75	14	0.51
9	0.78	15	0.49
10	0.62	16	0.42

For example, the calculated *CVR* is 1 using Equation (1). According to the Table 2, the minimum value for five experts is 99% and the *CVR* is higher than the minimum value.

To assess the reliability of the current research, Holstie reliability formula (also referred to as *PAO*) was used since it was one of the most common methods for determining reliability in qualitative researches (Wang, 2011)(Wang, 2011)(Wang, 2011)(Wang, 2011)(Wang, 2011). To use this reliability approach, the results of the interview were re-coded by another person and the results of re-coding were compared with the coding in the first step. The results showed that the number of codes extracted from the first stage were 1099 codes and the number of codes from the second stage were 890 codes. Also the number of duplicate codes were 793. The *PAO* was calculated from Equation (2) as:

$$PAO = \frac{2 \times m}{n_1 + n_2} = \frac{2 \times 793}{1099 + 890} = 0.7973 \quad (2)$$

where *PAO* is the similarity coefficient (coefficient of reliability), n_1 is the number of codes in first stage, n_2 is the number of codes in second stage, and m is the number of duplicate codes.

According to Equation (2), the reliability of the research results was calculated as 79.73% which is a desirable value (Holsti, 1969).

For achieving more confidence in the reliability, the reliability of the research was reverified by using Miles & Huberman (1994) method which is shown in Equation (3):

$$R = \frac{100 \times n}{n + m} = \frac{100 \times 793}{793 + 305} = 72.22 \quad (3)$$

where R is the coefficient of reliability, n is the numbers of similar codes, and m is the number of differences.

In Equation (3), R is calculated as 72.22 which is above 70 and is acceptable.

The reliability of the data and interpretations of the results of the GT modeling were evaluated by using Flint et al., (2002) method. This method determines the reliability, transferability, verifiability and truthfulness of the GT results (Guba & Lincoln, 1994). This criterion was approved by our organizational experts. Finally, the criteria of conformity,

comprehensibility, generality and controllability were tested (Corbin & Strauss, 1990). These criteria were also approved by our experts.

In the quantitative part of this study, the Kaiser- Mayer– Olkin (KMO) test, and eigenvalue table were used to assess the validity of EFA. To confirm the validity of the CFA, the model fitness index was used. All these factors were approved by our approach.

In the following section of this paper, examples of KMO test, Bartlett's test of sphericity and eigenvalue table and fitness indexes of causal conditions are presented. Table 4 and Table 5 show the results of these indexes for causal conditions.

Table 4. KMO and Bartlett's test of sphericity

KMO Test		0.585
Bartlett's test of sphericity	Approx..Chi-Square	47361.79
	df	9045
	Sig	0

The KMO test is a number between zero and one. If this index was greater than 0.5, the sample size would be sufficient. In this study, the KMO test is 0.585 which is greater than 0.5 for causal conditions, so the sample size is sufficient.

The Bartlett index is reported by Approx. Chi-Square. If the probability of the Bartlett index is smaller than 0.05 then the correlation matrix will be proper for the factor analysis. Since the significance level is 0.000, which is smaller than 0.05, multiplicities line does not exist and data are good for factor analysis.

For analyzing the eigenvalues of causal conditions, a questionnaire based on causal conditions was distributed, which included 135 questions. After running the collecting data in Spss26 software, with 16 runs, the number of questions was reduced to 88 questions, and also the questions that had a factor loading less than 0.4 were removed. In addition, factors with only one question that have a similar question in other groups, were deleted. Thus, by reducing the number of extraction factors, 17 acceptable factors were finally identified. Table 5 shows the extracted factors and the percentage of their changes. Based on the eigenvalues of causal conditions in Table 5, only factors with eigenvalues more than one are accepted as the main factors. This table shows that 17 main selective factors explain 61% of the data changes.

Table 5. Eigenvalues of causal factors

Component	Initial Eigenvalues			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	30.592	22.661	22.661	13.195	9.774	9.774
2	8.429	6.244	28.905	2.738	2.028	11.803
3	5.495	4.071	32.976	13.954	10.337	22.139
4	4.26	3.155	36.131	6.28	4.652	26.791
5	3.812	2.824	38.954	7.311	5.416	32.207
6	3.371	2.497	41.451	4.257	3.154	35.36
7	3.286	2.434	43.886	3.988	2.954	38.315
8	2.774	2.055	45.941	3.2	2.371	40.685
9	2.601	1.926	47.867	3.281	2.431	43.116
10	2.554	1.892	49.759	2.671	1.978	45.094
11	2.493	1.847	51.606	2.718	2.013	47.107
12	2.437	1.805	53.411	2.274	1.684	48.792
13	2.194	1.625	55.036	2.209	1.637	50.428
14	2.081	1.542	56.578	1.939	1.436	51.865
15	2.051	1.519	58.097	2.051	1.519	58.097
16	1.993	1.476	59.574	1.993	1.476	59.574
17	1.934	1.433	61.006	1.934	1.433	61.006

In the following section, an example of fitness index of causal conditions in the CFA section is presented. By comparing the values of each index with its proper fitness in Table 6, it can be concluded that all indices have acceptable values.

Table 6. Fitness indices of measurement models for causal conditions (Hayashi et al., 2011)

Fitness Indices	CMIN.DF	CFI	IFI	PNFI	RMSEA
Model Fitness	3.039	0.902	0.909	0.74	0.1
Standard Fitness	3<	0.9>	0.9>	0.5>	0.1<

Research Findings

The final model of employee absenteeism management is shaped after using the GT structure, EFA and CFA methods. In this part, a brief description of the results in the qualitative part (GT) and the quantitative part (EFA and CFA) is presented.

Research Findings in Quantitative Section

Data analysis in the GT method was performed during three phases that are: open coding, axial coding, and selective coding (Corbin & Strauss, 2015). Open coding is an analytical process in which its concepts are identified, and their characteristics and dimensions are discovered in the data. Axial coding is the process of linking categories to subcategories. In this stage, categories were linked with the level of features and dimensions. In selective coding, the conditions or classes of the pivotal coding stage were merged and general analysis was performed and theoretical concepts were presented based on the paradigm model (Creswell & Creswell, 2020). In Table 7, an example of open coding of an interview is presented.

Table 7. An example of open coding

Notions	Extracting Code
External factors that can affect employee absence are distance, traffic and personnel family and the problems that arise for the person outside can cause absence. For example, an accident that causes a person to be absent from work.	Long distance between work and residence Traffic Family problems
One of the most important factors is the level of interest in work, and first we should see how much one likes his/her work. Because some employees did not like their job from the beginning and chose this job only for financial and economic reasons, and now if they could find a better job, they would quickly leave this job. Since they are not interested in their job at all and these employees do not have good motivation to work.	Lack of interest and attachment to the job Lack of inner motivation
People are very different in terms of personality traits. For example, some employees are unable to work in this job due to their unique personality traits. These people were not selected correctly in the beginning and they were not hired where they wanted.	Lack of attention to the personality dimensions at employment time (mismatch between job and employee's personality)
Employees who were hired using their connections with upper management get paid and rewarded more than the employees who work hard and efficiently.	Placing relationships and connections instead of laws and regulations Distributive injustice
The head of the department comes in the morning, goes behind his desk, and leaves in the evening, and no one sees him. If the superior checks staff's presence at work, and if employees know that they are being overseen by the superior authorities, they will work with more motivation.	Weak connection between superior and employees No attention to the issue of absence
One of the important issues is the long distance to work and some employees do not have a suitable vehicle. It can be solved by providing a shuttle for employees.	Long distance between work and residence No shuttle commuting service

In the next stage (axial coding), the categories were theoretically related to the main category or the central phenomenon. At this stage, axial coding was completed, and casual condition, main phenomenon, contextual conditions, intervening conditions, strategies, and consequences were identified. In the selective coding stage, based on the components of the central coding stage, research theorems or judgmental propositions are presented. At this stage of the research, questions have been asked which have been designed based on the objectives identified in this research. This research questions are:

What are the casual conditions of staff absenteeism management in the IRTA?

What are the contextual conditions of staff absenteeism management in the IRTA?

What are the factors intervening the staff absenteeism management in the IRTA?

What are the strategies of staff absenteeism management in the IRTA?

What are the consequences of staff absenteeism management in the IRTA?

In the following section, as an example, the answer to the third question is presented (see Table 8).

Table 8. Interfering factors of absenteeism management

Row	Main Category	Final Extracted Category
1	Individual values and family upbringing	Responsibility personality trait Nobility Cultural differences of individuals Religious beliefs of individuals
2	External factors	Organizational brand value
3	Individual characteristics	Years of service Education Gender Individual nutrition Marital status
4	Sickness and death of relatives	Death of relatives Sudden illness of family members
5	Unexpected events	Traffic Weather

Table 8 shows the extracted category of interfering factors of absenteeism management are based on interviewing results. These extracted categories are classified, then a name for every classified category is chosen that are shown as main category in Table 8. This process is done for answer to every one of the research questions. We did not present tables for other extracted categories here because of their size. The final main categories of casual condition, main phenomenon, contextual conditions, strategies, and consequences are presented in Figure (1).

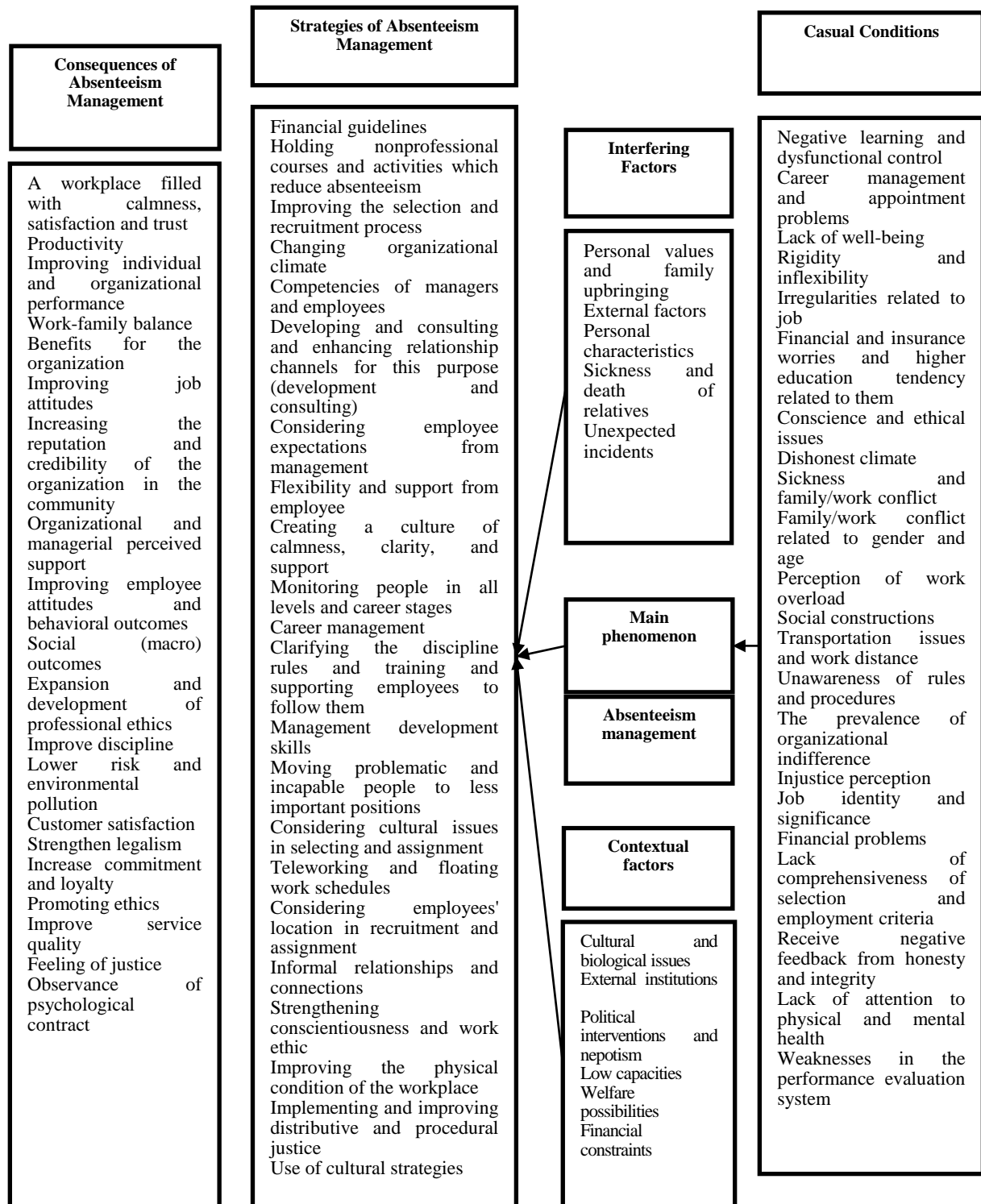


Figure 1. Paradigm model of absenteeism management in the IRTA (extract from GT model)

Research Findings in Quantitative Section

In the following section, findings of the quantitative part of research (EFA and CFA) are discussed. For this purpose, the output table of EFA of contextual factors is given as an example. In Table 9 extracted factors less than 0.4 was removed and six factors of contextual factors were confirmed by using EFA method.

In addition, to expressing the CFA of contextual factors by testing the structural equations, the final model of the research is presented in the section below. Figure 2 shows that only 5 factors of 6 identified factors in the EFA section are confirmed by the CFA.

Table 10 shows the guidelines for contextual factors in Figure 2.

Table 9. Contextual factors identified from EFA method

Factors	Cultural and biological issues	External institutions	Political interventions and nepotism	Low capacities	Welfare possibilities	Financial constraints
Institutionalization of inefficient selection methods	0.805					
Poor geographical justice	0.564					
Not promoting women to managerial roles in small cities	0.795					
Prioritizing work at home and raising children for women	0.583					
Differences between men and women and gender inequalities	0.795					
A patriarchal attitude	0.747					
The role of continuing education in promoting and forming sensitivity in the workplace	0.564					
Time-consuming decision-making in the public sector		0.622				
The role of guilds and trade unions		0.564				
Media role (press, cyberspace, radio, television, etc.)		0.828				
The role of external power and external officials		0.725				
Existence of relationship-oriented versus norm-oriented culture (using connections instead of qualifications)			0.805			
The role of lobbies in appointments and dealing with people			0.725			
Existence of lobbies in appointments of inefficient managers			0.805			
Administrative rules and regulations				0.564		
Possibility of in-service training				0.795		
Existence of welfare facilities that can help employees					0.805	
Existence of legal permits					0.805	
Economic conditions of the external environment						0.564
Organization budget						0.795

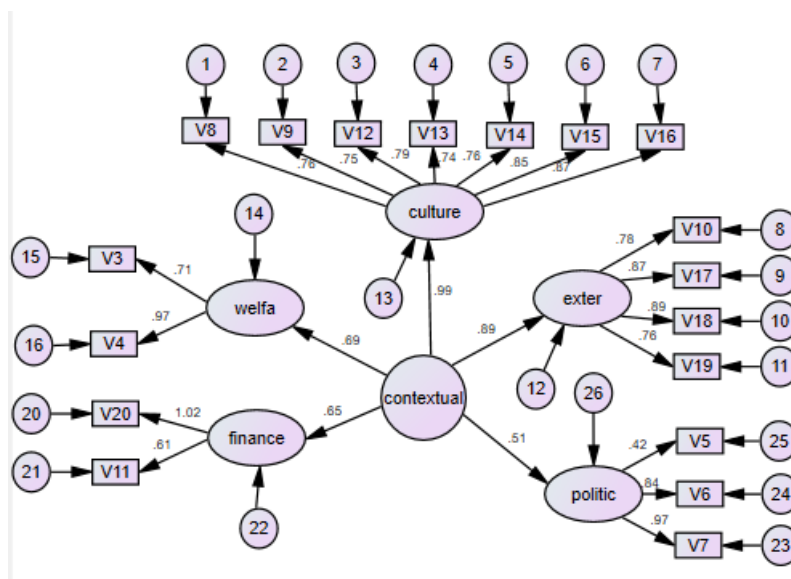


Figure 2. CFA results of contextual factors

Table 10. CFA guidelines for contextual factors

Main Factors	Questions	Question Number
Cultural and biological issues	Institutionalization of inefficient selection methods	v8
	Poor geographical justice	v9
	Not seen women promoted in small cities	v12
	Prioritizing work at home and raising children for women	v13
	Differences between men and women and racial inequalities	v14
	A patriarchal attitude	v15
	The role of continuing education in promoting and forming sensitivity in the workplace	v16
External institutions	Time-consuming decision-making in the public sector	v10
	The role of guilds and trade unions	v17
	Media role (press, cyberspace, radio, television, etc.)	v18
	The role of external power	v19
Financial constraints	Economic conditions of the external environment	v11
	Organization budget	v20
Political interventions and nepotism	Existence of connection-oriented versus qualified-oriented culture	v5
	The role of lobbies in appointments and dealing with people	v6
	Existence of lobbies in appointments of inefficient managers	v7
Welfare possibilities	Existence of welfare facilities that can help employees	v3
	Existence of legal permits	v4

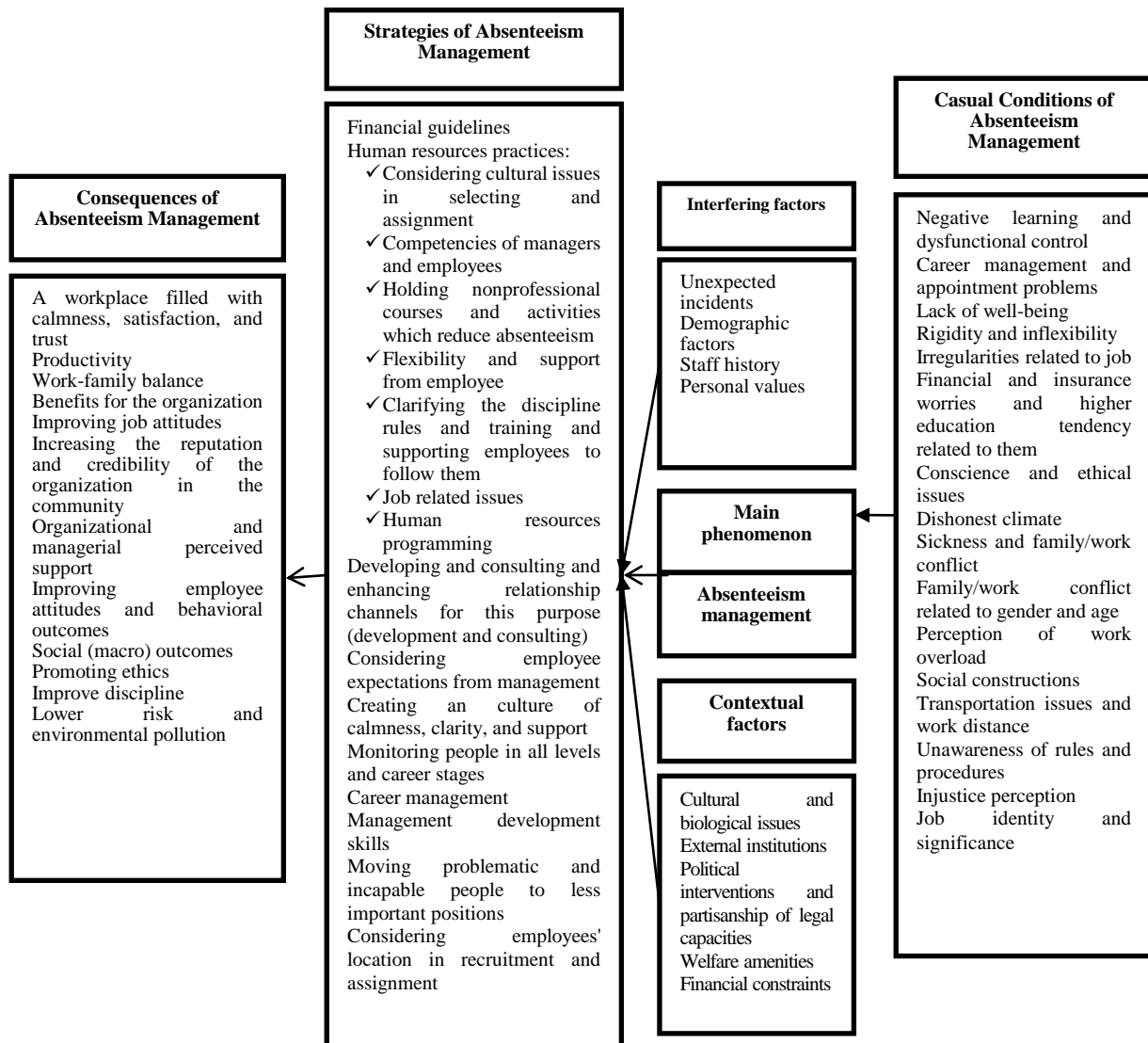


Figure 3. Final model of absenteeism management in IRTA (Extracted from CFA method)

Conclusion

Several studies have been done on absence from work by showing the factors affecting it (Chaudhari, 2020; Cikes et al., 2018; Dionne & Dostie, 2007; Pouryaghoub et al., 2016; Shojaii et al., 2019), however, there is no research on how to manage absence from work and no scholar has provided a framework or model for absenteeism management. This research presents a qualitative model for the absenteeism management to help manager not only to know factors causing the occurrence of absence from work but also to present suitable strategies for better managing this phenomenon and to reduce its costs. This study also shows the consequences of using these strategies for organizations.

The casual conditions of absenteeism management identified by the CFA technique in this research are: negative learning and dysfunctional control, career management and appointment problems, lack of well-being, rigidity and inflexibility, irregularities related to the job, financial and insurance worries and higher education tendency, ethical issues, dishonest culture, sickness and family/work conflict, family/work conflict related to gender and age, perception of work overload, social constructions, transportation issues and work distance, unawareness of rules and procedures, injustice perception and job identity and significance.

Interfering factors of absenteeism management are unexpected incidents, demographic factors, staff history and personal values. The recognized contextual factors are cultural and biological issues, external institutions, political interventions and partisanship of legal capacities, welfare amenities and financial constraints.

Some of the strategies for managers to reduce absenteeism from work are: financial guidelines (for instance: considering performance as a scale for the pay increase, financial support of employees in dealing with personal problems, considering the penalty for absenteeism and its execution as a system for dealing with offenders), learning human resources practices (for instance competency selection based on the competencies of managers and employees, holding non-specialized (vocational) courses and pieces of trainings to reduce absenteeism, clarification, and training of disciplinary laws, human resource planning, creating a culture of calmness, clarity and support (for instance clarify of goals, creating a calm environment), monitoring employees in all levels and career stages, career management, supervising managers and sending them to development courses, and moving problematic and incapable people to less important positions. The benefits of the aforementioned strategizes for the organizations are predicted in this research which are: a workplace filled with calmness, satisfaction and trust, better productivity, work-family balance, benefits for the organization, improving job interests, increasing the reputation and credibility of the organization in the community, organizational and managerial support, improving employee attitudes and behavioral outcomes, social (macro) outcomes, promoting ethics, improve discipline and lower risk and environmental pollution.

The qualitative model of absenteeism management presented in this research can help organization managers to reduce employee absenteeism and to better control it. Since this research is performed by using the data from one company, more research should be performed in future to test this model in other companies and to improve this model to be applicable for all companies.

Since the results showed that illness and family problems are one of the causes of absenteeism, therefore, some of the suggestions to improve the management of this issue are: reducing inefficient supervision, supporting staff in the form of welfare services, providing banking facilities, creating a calm and transparent environment, and telecommuting and floating working hours. Our research showed that negative learning and inefficient control

cause the absence in the organization. To reduce the employee's absence, it is suggested to monitor and to control all levels and stages of employment, to consider a probationary learning period at the beginning of the employment, and to teach disciplinary rules of the organization and its policy. Our research showed that poor career development strategies, poor managers and unfair promotions have high impact on the absenteeism in organizations. It is recommended that the selection of managers and employees be based on the competencies and performance that not have connections and networks.

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